

1 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP
A Limited Liability Partnership
2 Including Professional Corporations
ARTHUR J. FRIEDMAN, Cal. Bar No. 160867
3 ROBERT J. STUMPF, JR., Cal. Bar No. 72851
ELIZABETH A. FROHLICH, Cal. Bar. No. 195454
4 ADRIENNE W. LEE, Cal. Bar No. 265617
Four Embarcadero Center, 17th Floor
5 San Francisco, California 94111-4106
Telephone: 415.434.9100
6 Facsimile: 415.434.3947
E mail afriedman@sheppardmullin.com
7 rstumpf@sheppardmullin.com
efrohlich@sheppardmullin.com
8 alee@sheppardmullin.com

9 Attorneys for Defendants
YEUNG PING LEUNG HOWARD, YEUNG
10 LUK PUI LAN AGNES, FUNG CHUNG
YEE CAROLINE, and CHEUNG KIT MAN
11 MELINA

12
13 UNITED STATES DISTRICT COURT

14 NORTHERN DISTRICT OF CALIFORNIA, OAKLAND DIVISION
15

16 YEUNG BING KWONG KENNETH, an
individual; PRESTIGE HOLDINGS LTD,
17 a Hong Kong, China Company; and
COMMERCIAL TRIUMPH LTD, a Hong
18 Kong, China company,

19 Plaintiffs,

20 v.

21 YEUNG CHI SHING HOLDING
(DELAWARE) INC., a Delaware
22 Corporation; YEUNG PING LEUNG
HOWARD, an individual; YEUNG LUK
23 PUI LAN AGNES, an individual; FUNG
CHUNG YEE CAROLINE, an individual;
24 CHEUNG KIT MAN MELINA, an
individual; MOUNT OSCAR LIMITED, a
25 Hong Kong, China entity; and DOES 1
through 100, inclusive,

26 Defendants.
27
28

Case No. 4:18-cv-07644-YGR

**INDIVIDUAL DEFENDANTS'
NOTICE OF MOTION AND MOTION:
(1) TO DISMISS PLAINTIFF
KENNETH'S INDIVIDUAL CLAIM 7,
AND
(2) TO STRIKE CLAIMS FOR RELIEF
SEEKING PLAINTIFF KENNETH'S
REINSTATEMENT AS DIRECTOR**

[FED. R. CIV. PROC. 12 (B)(1), 12(B)(6),
AND 12(F)]

Hearing Information:
Date: December 17, 2019
Time: 2:00 p.m.
Courtroom 1

Judge: Hon. Yvonne Gonzales Rogers

NOTICE OF MOTION AND MOTION

TO ALL PARTIES AND THEIR COUNSEL OF RECORD:

PLEASE TAKE NOTICE THAT on December 17, 2019 at 2:00 p.m. in Courtroom 1 of the above-captioned Court, located at 1301 Clay Street, Oakland, California 94612, defendants Yeung Ping Leung Howard, Yeung Luk Pui Lan Agnes, Fung Chung Yee Caroline, and Cheung Kit Man Melina (the Individual Defendants) will and do move this Court for an order (1) dismissing Plaintiff Yeung Bing Kwong Kenneth's (Kenneth's) individual state law Claim 7 alleging he was improperly removed as a director of Nominal Defendant Yeung Chi Shing Holding (Delaware), Inc. (the Delaware Holding Company) pursuant to Federal Rule of Civil Procedure 12(b)(1) and 28 U.S.C. § 1367 for lack of subject matter jurisdiction; or alternatively, (2) dismissing Claim 7 pursuant to Federal Rule of Civil Procedure 12(b)(6) for failure to state a claim upon which relief can be granted, and (3) striking claims for relief that seek confirmation or reinstatement of Kenneth as a director pursuant to Federal Rule of Civil Procedure 12(f), specifically:

Paragraph 90(d): "Issue an order (1) confirming that Plaintiff Kenneth remains a director of Holding Company if he has not been removed as a director of Holding Company, or (2) reinstating Kenneth as a director of Holding Company if he has been so removed;"

Paragraph 95(d): "Issue an order (1) confirming that Plaintiff Kenneth remains a director of Holding Company if he has not been removed as a director of Holding Company, or (2) reinstating Kenneth as a director of Holding Company if he has been so removed;"

Paragraph 100(d): "Issue an order (1) confirming that Plaintiff Kenneth remains a director of Holding Company if he has not been removed as a director of Holding Company, or (2) reinstating Kenneth as a director of Holding Company if he has been so removed;"

Prayer (i): "An order (1) confirming that Plaintiff Kenneth remains a director of Holding Company if he has not been removed as a director of Holding Company; or (2) reinstating Kenneth as a director of Holding Company if he has been so removed;" and

Prayer (j): "An order reinstating Plaintiff Kenneth to his position as director of Holding Company".

The Individual Defendants bring the motion to dismiss on two grounds:

1 (1) Claim 7 does not arise out of the same case or controversy as the federal law
2 claims and the Court therefore does not have supplemental jurisdiction over that Claim.

3 (2) Under Delaware law, a director may be removed by a majority of the shares
4 entitled to vote, with or without cause, and with or without notice. Plaintiff Kenneth
5 acknowledges he is not a shareholder of the Delaware Holding Company and thus not
6 entitled to elect or vote to remove its directors. Claim 7 thus fails to state a claim upon
7 which relief can be granted as a matter of law.

8 The Individual Defendants also move to strike the paragraphs set forth above on the
9 grounds that if the Court dismisses Kenneth's individual state law Claim 7, his requests for
10 relief for his allegedly wrongful removal would then be immaterial under Federal Rule of
11 Civil Procedure 12(f).

12 This Motion is based on this Notice, the accompanying Memorandum of Points and
13 Authorities, all pleadings, papers and other materials in the Court's file for this action, those
14 matters of which this Court may or must take judicial notice, and such other matters as this
15 Court may consider.

16
17 Dated: November 12, 2019

18 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

19
20 By /s/ Arthur J. Friedman
21 ARTHUR J. FRIEDMAN

22 Attorneys for Defendants
23 YEUNG PING LEUNG HOWARD, YEUNG
24 LUK PUI LAN AGNES, FUNG CHUNG YEE
25 CAROLINE, and CHEUNG KIT MAN MELINA
26
27
28

TABLE OF CONTENTS

	<u>Page</u>
MEMORANDUM OF POINTS AND AUTHORITIES.....	1
STATEMENT OF ISSUES TO BE DECIDED	1
INTRODUCTION	1
SUMMARY OF FACTUAL ALLEGATIONS	2
ARGUMENT.....	3
I. The Court Lacks Supplemental Jurisdiction Over Claim 7 Because It Does Not Arise Out of the Same Case or Controversy as the Federal Claims.....	3
II. Alternatively, The Court Should Dismiss Claim 7 Because It Fails to State a Claim Upon Which Relief Can Be Granted.	6
III. Because the Court Should Dismiss Claim 7, It Should Also Strike Kenneth’s Claims for Relief Seeking Confirmation/Reinstatement as a Director of the Delaware Holding Company.	7
CONCLUSION.....	7

TABLE OF AUTHORITIES

	<u>Page(s)</u>
<u>Federal Cases</u>	
<i>Bureerong v. Uvawas</i> 922 F. Supp. 1450 (C.D. Cal. 1996)	7
<i>Hensley v. City of San Buenaventura</i> 2008 WL 768134 (S.D. Cal. Mar. 17, 2008)	3
<i>Hudson v. Delta Air Lines, Inc.</i> 90 F.3d 451 (11th Cir. 1996).....	4
<i>Kokkonen v. Guardian Life Ins. Co. of America</i> 511 U.S. 375 (1994)	3
<i>LeDuc v. Kentucky Central Life Ins. Co.</i> 814 F. Supp. 820 (N.D. Cal. 1992)	7
<i>Lyon v. Whisman</i> 45 F.3d 758 (3d Cir. 1995).....	5
<i>Mendoza v. Zirkle Fruit Co.</i> 301 F.3d 1163 (9th Cir. 2002)	3
<i>Obendorfer v. Gitano Group, Inc.</i> 838 F.Supp. 950 (D.N.J. 1993)	4
<i>Ramachandran v. City of Los Altos</i> 359 F.Supp.3d 801 (N.D. Cal. 2019)	7
<i>Sidney-Vinstein v. A.H. Robins Co.</i> 697 F.2d 880 (9th Cir. 1993).....	7
<i>Soliday v. Miami County, Ohio</i> 55 F.3d 1158 (6th Cir. 1995).....	4
<i>United Mine Workers v. Gibbs</i> 383 U.S. 715 (1966)	3
<i>In re Wilshire Courtyard</i> 729 F.3d 1279 (9th Cir. 2013).....	3

1	<u>State Cases</u>	
2	<i>Genger v. TR Investors, LLC</i>	
3	26 A.3d 180 (Del. 2011)	5
4	<u>Federal: Statutes, Rules, Regulations, Constitutional Provisions</u>	
5	28 U.S.C.	
6	§ 1367	1
7	§ 1367(a)	3
8	§ 1367(c)(1).....	5
9	Federal Rule of Civil Procedure	
10	12(b)(1)	1
11	12(b)(6)	1
12	12(f).....	7
13	United States Constitution	
14	Article III.....	3
15	<u>State: Statutes, Rules, Regulations, Constitutional Provisions</u>	
16	8 Delaware Code	
17	§ 141(k)	6, 7
18	§ 225(a)	6
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

MEMORANDUM OF POINTS AND AUTHORITIES

Pursuant to Federal Rules of Civil Procedure 12(b)(1), 12(b)(6) and 28 U.S.C. § 1367, the Individual Defendants move to dismiss Kenneth’s individual state law Claim 7 for lack of subject matter jurisdiction and, alternatively, for failure to state a claim upon which relief can be granted. They also move to strike the portions of Kenneth’s requests for relief that seek his confirmation and/or reinstatement as a director of the Delaware Holding Company.

STATEMENT OF ISSUES TO BE DECIDED

1. Whether the Court should dismiss Claim 7 because it does not arise out of the same case or controversy as the federal derivative RICO claims asserted by Plaintiffs Prestige Holdings Ltd. and Commercial Triumph Ltd.

2. Alternatively, whether the Court should dismiss Claim 7 because it fails to state a claim upon which relief can be granted.

3. Whether the Court should strike Kenneth’s requests for relief seeking confirmation and/or reinstatement as a director of the Delaware Holding Company.

INTRODUCTION

Kenneth, both individually and through his repeatedly alleged ownership and control of derivative Plaintiffs Prestige Holding Ltd. and Commercial Triumph Ltd. (the Plaintiff Companies), filed this action after his years-long strategy to wrestle control of the Yeung family’s Hong Kong-based holding corporation and related subsidiaries from his siblings by filing numerous lawsuits against them in Hong Kong was stymied by an unbroken chain of unfavorable rulings.

In this most recent effort, Kenneth, through his “nominee” Plaintiff Companies purport to challenge the Delaware Holding Company’s legitimate transfer pricing tax planning, which was developed by a major international accounting firm, peer reviewed by two additional professional advisors, and, approved by Kenneth himself through his signature on related entity meeting minutes. This challenge brought under the Racketeering Influenced and Corrupt Organizations Act (RICO) is the only source of this Court’s jurisdiction to hear this dispute between Kenneth and his siblings. In Claim 7, Kenneth

1 asserts as one of two “individual” claims, a wholly different matter, alleging that his removal
 2 by the shareholders as a director of the Delaware Holding Company without prior notice
 3 violated Delaware law.

4 Because Claim 7 does not arise out of the same case or controversy as the federal,
 5 derivative claims, the Court lacks supplemental jurisdiction over this claim and, in any event,
 6 would be well within its jurisdiction to decline to hear it. However, should the Court exercise
 7 jurisdiction over Claim 7, it nonetheless should be dismissed because it does not allege facts
 8 that Kenneth’s removal as a director violated Delaware law. Indeed, contrary to the legal
 9 assumptions underlying Claim 7, Delaware law permits shareholders to remove a director
 10 with or without cause and with or without notice. And if the Court dismisses Claim 7, it
 11 should also strike Kenneth’s requests for relief for confirmation and/or reinstatement as a
 12 director of the Delaware Holding Company.

13 SUMMARY OF FACTUAL ALLEGATIONS

14 The federal derivative RICO claims Kenneth asserts through his Plaintiff Companies
 15 challenge the Delaware Holding Company’s legitimate transfer pricing tax planning by
 16 characterizing it as an “earnings stripping and tax evasion scheme” created by its directors,
 17 including Kenneth’s siblings. Mostly on information and belief, Kenneth through his
 18 Plaintiff Companies alleges that the Delaware Holding Company paid advisor fees to
 19 Defendant Mount Oscar Ltd. for advisor services it did not actually provide and made other
 20 disbursements to Yeung family members (including Kenneth) for services or goods that
 21 were not of reasonably equivalent value to the fees that it paid. (Second Amended Complaint
 22 (SAC) ¶ 6.)

23 In Claim 7, Kenneth alleges an individual state law claim based upon a new and
 24 unrelated set of facts.¹ Upon information and belief, he alleges that at some point in 2017,
 25 the Individual Defendants removed him as a director of the Delaware Holding Company
 26

27 ¹ Kenneth also asserts an individual state law claim seeking a declaration that he is not
 28 liable for the Individual Defendants’ alleged actions described in Plaintiffs’ derivative
 claims (Claim 8). (SAC ¶¶ 115-21.)

1 without notice and that this action violated 8 Delaware Code § 225. (SAC ¶¶ 112-13.) On
 2 that basis, Kenneth seeks an order invalidating his purported removal as a director and/or
 3 reinstating him to his position as director of the Delaware Holding Company. (SAC ¶ 114.)

4 ARGUMENT

5 **I. The Court Lacks Supplemental Jurisdiction Over Claim 7 Because It** 6 **Does Not Arise Out of the Same Case or Controversy as the Federal** 7 **Claims.**

8 It is a fundamental precept that federal district courts are courts of limited jurisdiction.
 9 *Kokkonen v. Guardian Life Ins. Co. of America*, 511 U.S. 375, 376-378 (1994). “It is to be
 10 presumed that a cause lies outside this limited jurisdiction . . . and the burden of establishing
 11 the contrary rests upon the party asserting jurisdiction.” *Id.* at 377; *see also In re Wilshire*
Courtyard, 729 F.3d 1279, 1284 (9th Cir. 2013) (same).

12 Plaintiffs allege this Court has supplemental jurisdiction over Claim 7 pursuant to 28
 13 U.S.C. § 1367(a) (section 1367(a)). (SAC ¶ 12.) That section provides, in part, that district
 14 courts “shall have supplemental jurisdiction over all other claims that are so related to claims
 15 in the action within such original jurisdiction that they form part of the same case and
 16 controversy under Article III of the United States Constitution.” Supplemental jurisdiction,
 17 as codified in 28 U.S.C. § 1367(a), subsumes the concepts of “pendent” and “ancillary”
 18 jurisdiction which were developed in decisional caselaw including, *United Mine Workers v.*
 19 *Gibbs*, 383 U.S. 715, 725 (1966). But, the controlling constitutional standard for when
 20 claims “are so related” under § 1367 “remains that [which was] articulated in [*Gibbs*]: the
 21 claims must form ‘but one constitutional case’ and ‘derive from a common nucleus of
 22 operative fact.’” *Mendoza v. Zirkle Fruit Co.*, 301 F.3d 1163, 1173 (9th Cir. 2002).

23 District courts routinely dismiss cases for lack subject matter jurisdiction (or
 24 supplemental jurisdiction), where such state law claims are not sufficiently related to the
 25 federal claims. *See e.g., Hensley v. City of San Buenaventura*, 2008 WL 768134 at *5 (S.D.
 26 Cal. Mar. 17, 2008) (granting motion to dismiss where the only common element between
 27 federal and state claims was the deprivation of Plaintiff’s property; but, plaintiff’s property
 28 was taken by different people at different times, so there was no common nucleus of

operative fact); *Obendorfer v. Gitano Group, Inc.*, 838 F.Supp. 950, 956-57 (D.N.J. 1993) (dismissing spouse’s state law slander claims where they did not arise out of the same nucleus of operative facts as the employment discrimination claims); *Soliday v. Miami County, Ohio*, 55 F.3d 1158, 1165 (6th Cir. 1995) (dismissing state law claim against coroner for ordering cremation of prisoner without notifying next of kin, where claim did not arise out of a “common nucleus of operative facts” with the federal civil rights claims for “deliberate indifference” in providing medical care, so as to support supplemental jurisdiction); *Hudson v. Delta Air Lines, Inc.*, 90 F.3d 451, 456 (11th Cir. 1996) (dismissing breach of contract claim where it did not arise out of the same “case or controversy” as federal ERISA claims).

Claim 7 for “attempted wrongful removal” under Delaware law does not fall within the Court’s supplemental jurisdiction because it is not so related to the core federal, derivative RICO claims as to form part of the “same case and controversy.” Although Kenneth alleges the Individual Defendants attempted to remove him as a director so that they could “continue with the Earnings Stripping Scheme,” this tenuous link is insufficient to give rise to the Court’s supplemental jurisdiction over Claim 7. (SAC ¶¶19(g), 20(g), 21(g), 22(g).) The motivation for the Individual Defendants’ actions is irrelevant in a claim for wrongful removal under 8 Delaware Code section 225. Rather, the Delaware law claim and the federal law claims involve entirely different factual determinations.

Specifically, the SAC identifies the following as the relevant factual issues upon which his individual Claim 7 is based: (1) whether Oro Barbados, Oro BVI, or their directors provided any notice of any meetings addressing Plaintiff Kenneth’s removal as a director of the Delaware Holding Company; (2) whether Kenneth received notice of any such meetings; (3) whether such meetings actually occurred; (4) and if so, who participated in such meetings and what occurred during such meetings. (*See* SAC ¶¶ 111-13.)

By contrast, the derivative RICO claims relating to the Delaware Holding Company’s transfer pricing tax planning necessarily involve numerous and entirely distinct factual determinations including: (1) whether the Individual Defendants caused the Delaware

1 Holding Company to pay certain fees to Defendant Mount Oscar, Ltd. (Mt. Oscar); (2)
2 whether advisor services were rendered to the Delaware Holding Company in exchange for
3 those fees; and (3) the reasonable value of the services rendered to the Delaware Holding
4 Company for which the “Other Diversions” were paid..

5 There is no overlap in the allegations that give rise to Claim 7 for attempted wrongful
6 removal and the facts that give rise to the federal RICO claims challenging the Delaware
7 Holding Company’s transfer pricing tax planning. That Kenneth alleges the Individual
8 Defendants were motivated to remove him “in order to continue with the Earnings Stripping
9 Scheme” is, on its face, an inadequate basis to support supplemental jurisdiction. *See, e.g.,*
10 *Lyon v. Whisman*, 45 F.3d 758, 763 (3d Cir. 1995) (where employee sued employer under
11 Fair Labor Standards Act and asserted a state law claim for failure to pay a bonus, the court
12 could not exercise supplemental jurisdiction over the state law claims because they shared
13 no “common nucleus of operative facts” with the FLSA claim, and where “the only link”
14 between the two was the employer-employee relationship.).

15 Even were the Court to conclude otherwise, it should exercise its discretion to decline
16 supplemental jurisdiction under 28 U.S.C. Section 1367(c)(1). That section provides that
17 “district courts may decline to exercise supplemental jurisdiction . . . if . . . the claim raises
18 a novel or complex issue of State law.” Here, 8 Delaware Code section 225 authorizes the
19 Delaware Court of Chancery to “determine the validity of any election, appointment,
20 removal, or resignation of any director or officer of any corporation, and the right of any
21 person to hold or continue to hold such office” 8 Del. C. § 225. The purpose of an
22 action brought under this section “is to provide a quick method for review of the corporate
23 election process to prevent a Delaware corporation from being immobilized by controversies
24 about whether a given officer or director is properly holding office.” *Genger v. TR Investors,*
25 *LLC*, 26 A.3d 180, 199 (Del. 2011). Because the Delaware Court of Chancery has unique
26 expertise in efficiently resolving claims like Claim 7, the Court should decline to exercise
27 supplemental jurisdiction over Claim 7.

28

II. Alternatively, The Court Should Dismiss Claim 7 Because It Fails to State a Claim Upon Which Relief Can Be Granted.

Claim 7 challenges Kenneth’s removal from the Board of the Delaware Holding Company on the ground that he did not receive notice of and therefore did not participate in any meeting of Oro Barbados (the sole shareholder of the Delaware Holding Company), its directors, or its parent entities, at which his removal was discussed. (SAC ¶ 111.) Notably, he does not allege he is or was a shareholder or director of Oro Barbados entitled to notice of that entity’s meetings. He merely alleges, in conclusory terms, his “right to participate as a Delaware Holding Company director.” (SAC ¶ 112.) These allegations do not state a claim upon which relief can be granted.

The only statute Kenneth cites in support of his Individual Claim 7 is 8 Delaware Code section 225 (Section 225). That section merely outlines the procedural aspects of various challenges before the Delaware Court of Chancery to the election or removal of officers and directors of Delaware corporations. *See, e.g.*, 8 Del. Code § 225(a) (“Upon application of any stockholder or director . . . the Court of Chancery may hear and determine the validity of any . . . removal . . . of any director . . . of any corporation, and the right of any person to hold or continue to hold such office . . .”). Section 225 does not include any requirements regarding notice or any other substantive aspects of a shareholder vote.

Moreover, 8 Delaware Code section 141(k) provides that, subject to exceptions not relevant here, “[a]ny director . . . may be removed, with or without cause, by the holders of a majority of the shares then entitled to vote at an election of the directors.” Kenneth does not allege he is or was a shareholder of the Delaware Holding Company. To the contrary, he alleges the sole shareholder of the Delaware Holding Company is Oro Barbados. (SAC ¶111.)

Kenneth’s only ground for his individual Claim 7 is that he was not aware of a shareholder vote to remove him as a director of the Delaware Holding Company and received no notice of it. But neither Section 225 nor any other provision of Delaware law requires prior notice to a director before he or she is removed as a director, with or without

1 cause, pursuant to 8 Delaware Code section 141(k). Claim 7 thus fails to allege facts
2 sufficient to state a claim for relief.

3 **III. Because the Court Should Dismiss Claim 7, It Should Also Strike**
4 **Kenneth's Claims for Relief Seeking Confirmation/Reinstatement as a**
5 **Director of the Delaware Holding Company.**

6 Under Federal Rule of Civil Procedure 12(f), a Court may strike from a pleading "any
7 redundant, immaterial, impertinent, or scandalous matter." Motions to strike may be granted
8 if "it is clear that the matter to be stricken could have no possible bearing on the subject
9 matter of the litigation." *LeDuc v. Kentucky Central Life Ins. Co.*, 814 F. Supp. 820, 830
10 (N.D. Cal. 1992). "[T]he function of a 12(f) motion to strike is to avoid the expenditure of
11 time and money that must arise from litigating spurious issues by dispensing with those
12 issues prior to trial." *Sidney-Vinstein v. A.H. Robins Co.*, 697 F.2d 880, 885 (9th Cir. 1993).

13 An "immaterial" matter "has no essential or important relationship to the claim for
14 relief." *Ramachandran v. City of Los Altos*, 359 F.Supp.3d 801, 808-09 (N.D. Cal. 2019).
15 An "impertinent" matter "consists of statements that do not pertain, and are unnecessary, to
16 the issues in question." *Id.* at 809 (citations omitted). "[A] motion to strike may be used to
17 strike any part of the prayer for relief when the damages sought are not recoverable as a
18 matter of law." *Bureerong v. Uvawas*, 922 F. Supp. 1450, 1479 n. 34 (C.D. Cal. 1996).

19 In this case, Kenneth seeks orders invalidating any actions to remove him as a
20 Director of the Delaware Holding Company and/or reinstating him as a director of the
21 Delaware Holding Company under paragraphs 90(d), 95(d), 100(d), and prayer for relief (i)
22 and (j). If the Court dismisses Claim 7, it should also strike those requests for relief.

23 **CONCLUSION**

24 The Court should dismiss Claim 7 and strike all requests for relief that seek
25 Kenneth's confirmation or reinstatement as a director of the Delaware Holding Company.
26
27
28

1 Dated: November 12, 2019

2 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

3
4 By /s/ Arthur J. Friedman
5 ARTHUR J. FRIEDMAN

6 Attorneys for Defendants
7 YEUNG PING LEUNG HOWARD, YEUNG
8 LUK PUI LAN AGNES, FUNG CHUNG YEE
9 CAROLINE, and CHEUNG KIT MAN MELINA
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28